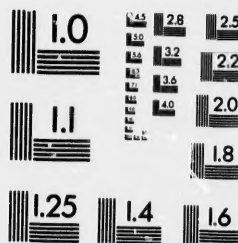


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REPORT,

OF

*Joint Committee of the Honorable the
Legislative Council and House of As-
sembly Upper Canada, made on Thurs-
day the 15th January 1834, on the
subject of the importation of Tea into
this Province.*

BY ORDER OF THE HOUSE OF ASSEMBLY.

YORK,

PRINTED BY JOHN CARL.

The Joint Committee appointed by the Honorable the Legislative Council and House of Assembly to consider and report upon the subject matter of certain resolutions of the House of Assembly, in which the Honorable the Legislative Council have concurred, respecting the importation of Tea into Upper Canada, have pursuant to the orders of both Houses, met and examined the matter to them referred, and have agreed to the following Report.

THAT for some years preceding the year 1812, Tea was openly imported into Canada from the United States of America, under the sanction of Colonial Acts, which imposed duties on such importation, and which, although they were at variance with the Statutes of Great Britain which regulate the Tea trade and the Plantation trade in general, seem to have existed for some years without attracting the notice of the mother Country.

In the 52d. Geo. 3. the Act of the British Parliament was passed (chap. 55) which expressly enacts, that "no goods or commodities whatsoever, except goods or commodities of the growth produce or manufacture of the territories of the United States of America, shall be brought from the Territories of the said United States of America by inland Navigation or land carriage, into the Provinces of Lower or Upper Canada under the penalty of the forfeiture of such Goods &c." This express prohibition by a recent Act applying in terms to Canada, necessarily put an end to any trade in Tea with the United States of America under colour of Law, but the war with those States which immediately ensued, prevented the Act from coming into actual operation till 1815, when peace was restored and commercial intercourse resumed.

The effect of the 52d Geo 3 chap. 55 began then to be felt; its legal operation was to restrain the Tea trade of the Canadas to importation from Great Britain into the Port of Quebec, in British

or Colonial Shipping; and if this could in practice have been accomplished, it would have justly secured to the East India Company, the same advantage in Canada of the monopoly enjoyed under their Charter in regard to the Tea trade, as they possess in other parts of the British dominions; a monopoly, of which these Provinces would not have been entitled or disposed to complain—and it would have insured the collection, in the Colonies, of a very considerable revenue from an article of general consumption which could well have borne the imposition.

But each succeeding year has shewn more plainly how certain and inevitable it is, that from peculiar circumstances in the situation of the Provinces, such a regulation of trade cannot be enforced, and that the East India Company must be defeated in any expectation of advantage which they might have formed from the possession of the exclusive commerce contemplated, while the Provinces at the same time must equally be disappointed in their contemplation of any benefit which might better reconcile them to the restriction.

A trade to China having been long open to the Americans, they import from that Country abundant supplies of Tea, said to be of a quality inferior to that furnished to the East India Company, but sufficiently good for the purposes of a general market; and whatever may be the circumstances which enable them to do so, they import them at a rate much lower than the corresponding descriptions of the article, stand at in Great Britain, so much so

1824

that notwithstanding there is no duty charged in England on Tea exported to the British Colonies, the American Merchant transports his Teas across the Continent, and sells them, by retail, on the Frontiers opposite to Upper Canada, at a price much lower than the wholesale Merchant at Quebec can afford to sell the same articles for to the dealer, at the place of their importation.

This inequality of price holds out a temptation to smuggling, which is found to be irresistible. The supplies illicitly introduced from the United States, are each year superseding more and more the demand for importations at Quebec. During the last year it appears, that not more than 917 Chests of Tea have been legally imported into these Provinces, whose consumption is estimated at 10,000 by the Board of Trade in Quebec, in a statement on that subject which is hereunto annexed.

There is indeed no question, that if the present system be continued, there must soon be an entire stop to the legal importation of Tea into Canada; for, in truth, none of that which is so imported, can be disposed of but at a loss. The risque of smuggling even so bulky an article into a Country, of which no vigilance that can be exerted can guard the Frontier, is held so light, and adds so little to the cost, that Tea so introduced is retailed throughout Upper Canada, at a price as low as the first cost by wholesale, at the sales made in London by the East India Company.

It is not for want of penal Laws or Officers to enforce them that it is found impossible to prevent this abuse. The British Act alluded to, has provided sufficiently for the forfeiture of contraband Goods; and Laws and Courts exist in the Country which are in daily operation, and which afford every facility of proceeding.

But it is proved too plainly, not only in this instance, but by the utter failure

of every attempt to raise a Revenue by imposition of duties upon such Articles as we may legally import from the United States of America, how impossible it is to surmount the difficulties presented by the slightest temptation to clandestine trade.

The Province of Upper Canada, lying contiguous to the United States along the whole extent of its Southern Boundary, is separated from it by a chain of Lakes and Rivers many hundreds of miles in length, which are navigable for vessels of all descriptions, and are in various places filled with innumerable Islands, which, as well as the adjoining shores, are in many parts barren and rocky, and necessarily uninhabited, affording facilities to clandestine trade, not to be effectually counteracted under any circumstances, but which with a population thinly dispersed over an immense territory, render almost nugatory the Laws by which it is attempted to prevent it.

Along a great portion of the Boundary, the Ice in Winter affords a communication for carriages not confined to any line of road, and even more difficult to guard than the navigation at other seasons.

These obstacles to the enforcing as long such a Frontier, any regulation of commerce, which there is a temptation to violate, are insurmountable. And the effect of them upon the Tea trade in Upper Canada, and, perhaps, almost equally in the Lower Province, is, that the people are now nearly, and soon will be, entirely supplied by illicit importation from a foreign Country.

The consequences are, that the East India Company derives no good whatever from a restriction intended for their benefit; The Canadian merchant who ventures to import by the legal channel, finds no Sale, and the consumption is supplied in a manner that yields no revenue to the Provincial Treasury; while from the general demand for this

particular commodity, a system of smuggling prevails throughout the Country, which extends itself, at the same time, to every other article of commerce, thereby ruining the Revenue, injuring the fair trader, and corrupting the morals of the great mass of the people.

It is quite clear that any other footing on which this trade can be placed, must be better for the Province than its actual state, and can deprive neither the East India Company, nor the Shipping interest of Great Britain of any existing good.

The remedies which have suggested themselves are, 1st.—That the East India Company should be authorized to export direct from China, an annual supply either to Quebec for the consumption of the Canadas, or to some mart which should be central, with regard to all the British American Colonies.

Or secondly.—That the Merchants of Canada should be allowed to import the necessary supply direct from China.

Or thirdly.—That the intercourse which at present exists in fact, should be legalized, and the Canadians be allowed to receive their Teas from the United States, on payment of a duty so moderate as to leave no sufficient temptation to smuggling.

As far as any of these courses would be at variance with the restrictive system by which our fellow subjects of other Countries are bound, it must be confessed, that it is soliciting an indulgence, which, on the ground of indulgence, we cannot in reason expect; but when it is demonstrated, that the Revenues and Trade of a Foreign State, only are benefitted by the attempt to apply the general system to Canada, and that a change which might be advantageous to us would not possibly injure any British or Colonial Interest, there seems every reason from the liberal policy of the Mother Country, and the considera-

tion of the great Commercial Company whose rights are involved, to hope for a favorable result.

With regard to the first alternative, your Committee have reason to believe, that it has been submitted to the consideration of the Honorable East India Company, through the representation of respectable Merchants engaged in the Trade of Lower Canada, but with what prospect of success they are not informed.

The question of its expediency involves two considerations.

Firstly—Whether the quantum of the supply required is sufficient to engage the attention of the Company; and,

Secondly—Whether the Company could afford that supply on terms, that would exclude the introduction of Tea from the United States, taking it for granted, as it must be, that nothing but being able to sell at equally low prices with the people of the United States, would secure them the market.

Tea is consumed as generally, it is believed, among all classes of the people in Upper Canada, as in any part of the British dominions; no substitute is used for it to any considerable extent, and it is more properly to be regarded as a necessary of life, than an article of luxury.

The population of Upper Canada is estimated at 160,000. The annual consumption of Tea is believed, not to be less than 3,000 Chests. In Lower Canada, consequently (assuming the opinion of the committee of Trade in Quebec to be correct) the consumption must be about 7,000. Both Provinces are increasing rapidly in numbers and in wealth, and there is no room to question, that within a few years the demand for Tea will be so considerable

as to make the mode of supply an object not unworthy of national attention.

Upon the other point there is more matter for consideration. Your committee find it asserted, upon the most authentic evidence in the printed Reports of committees of the Lords and Commons, upon this branch of the Foreign Trade of the United Kingdom, that the East India Company have unquestionably the preference in the Chinese Market—That they can procure better Teas than the American Merchant, and at a rate, at least, as reasonable.

It is no contradiction of this assertion, that the price of Teas in the United States of America, should be so much below their cost on their importation at Quebec.

The freight in American Vessels is said to be considerably less expensive, than in the regular Company's Ships, and altho' the duty is not charged on Tea exported to this country, yet the landing and warehousing in England, the dock dues and all the forms to be gone through before its second shipment, must necessarily accumulate charges, that added to the voyage from England, to Quebec, must place the cargo on terms very considerably worse than that of the American importer.

But if the Company, purchasing their Teas on no better terms in China than the American merchant, should ship them direct to Quebec in a chartered bottom suited to the voyage, there is good reason to suppose, that they must come into the market upon more favorable terms than the importer at New-York, at least, under the regulations now existing there; for while Teas might be imported into Quebec free of duty, they would be subject at New-York, to a duty of 20 cents per pound, equal to 11d. Sterling, upon the ordinary qualities, which there is no probability the Americans would draw back in order

to encourage an illicit introduction of them into Canada, since any attempt of that kind, (if it be fair to contemplate it) would, from the same natural disadvantages which facilitate smuggling in Canada, expose them to abuses under such a system, which would be most injurious to their own revenue.

Without all the information necessary to reason correctly on the subject, your committee will only add to their remarks on this head, that the East India Company having the means of judging with perfect accuracy, must necessarily take into their view this inevitable consequence, that if they cannot supply the Canadas on terms as low as can be done by clandestine trade from the adjoining States, their endeavours, though they will excite the gratitude of the Provinces, will assuredly not remedy the present evil, and will produce loss and disappointment to themselves.

In regard to the second alternative, that the Canadian merchant should be allowed to import Teas direct from China, your committee is of opinion, that although the capital of these provinces is yet limited, and commercial enterprise in its infancy, yet, the late liberal relaxations in regard to the Colonial trade, having opened a wider and more varied field, there is reason to anticipate, that the Canadians may soon be in a condition, if they are not now, to avail themselves of the permission in question, if the liberality of the East India Company, seconded by the indulgence of the Imperial Parliament, should consent to extend it to them.

It may be added that in that event, the trade in Tea might be more justly and readily made a source of revenue, (if the Legislature should find it would bear a duty) than if the importations were made through the agency of the East India Company, as in the latter case, we must feel, that we could not with any propriety, add to the hazard

which the Company might suppose they incurred in their attempt to supercede the present pernicious mode of supply; and indeed your committee conceives, that the first step in such an arrangement, should be to repeal entirely the duties now existing on Teas imported into Quebec.

A consideration arises applicable to both these alternatives, namely, whether it might not be a prudent part of the system not to regard Teas from the United States as contraband, which cannot, in fact, exclude them, but leads to their being introduced free of any duty if there exists a temptation to introduce them at all, but rather to admit them into Canada on payment of a duty sufficient to give to the Teas imported into Quebec, an advantage in the market.

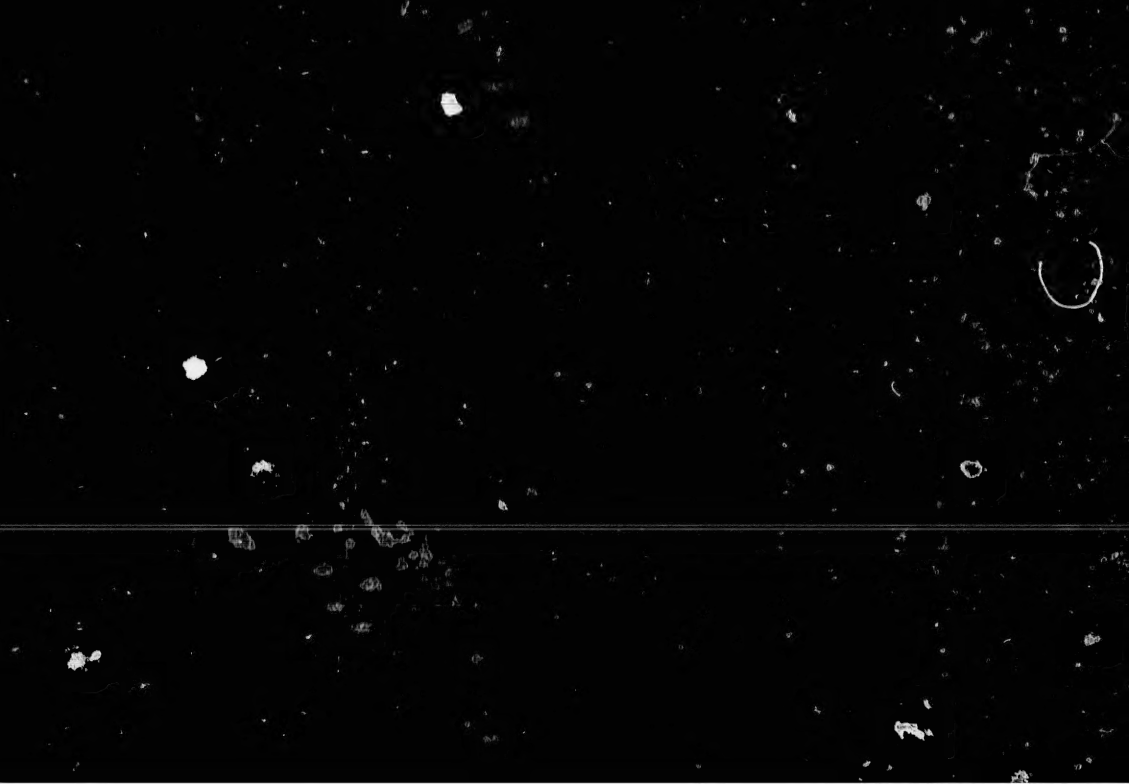
If to those, whose superior wisdom must govern any measure of this description, neither the one nor the other of those above suggested should appear expedient; if the East India Company should think it not worth their attention to supply Tea to the Canadas by direct exportation, or should deem the experiment unsafe; and if they should object to allow a direct importation by the Provinces from a reluctance to establish a precedent of an indulgence, which they would be unwilling to extend, the last alternative which has been suggested, is, that we should be permitted by *Law* to do that, which is now done, and will be done, *contrary to Law*, so long as matters remain upon their present footing: that is, that we should be suffered to obtain Teas from the United States, upon payment of a duty so moderate, as to afford no sufficient temptation to smuggling.

It is only on the assumption that the other alternatives suggested, would either not be conceded to us, or might be found not to answer in practice, that your Committee would recommend an

attempt to procure an arrangement that would leave us to be supplied with an article of such general consumption by a commerce which would even now augment considerably, and in time very largely, the revenue of a foreign state—But there can be no hesitation in avowing, that as the least of two evils, such a course would be in all respects preferable to the present mode of supply, since under the actual circumstances of the Tea trade, that ill consequence exists in its full extent without any compensating advantage. If, on the contrary, the importation of Tea from the United States, were placed on a legal footing so that a trifling duty could be imposed upon it, the present pernicious practice of smuggling would in a great measure cease, and a revenue would be raised by an exaction which would be little felt by the consumers, and which would afford an aid to the civil service of the Province which cannot be too much desired.

Your committee have annexed to this Report such documents as may serve to illustrate the different positions advanced, and they cannot but add an expression of their conviction, that no subject of this nature involves considerations of more extensive interest to the general prosperity of the Province, than that on which they have been directed to report.

They are however fully conscious that the monopoly of the Tea trade is, in the strictest sense, the right of the Honorable East India Company, secured to them by an Act of the Imperial Parliament; and that an interference with that right, will not be attempted, and ought not to be expected but with their consent. The prospect of obtaining the objects to be prayed for must therefore rest on the hope, that the honorable the East India Company will not refuse their attention to the interests of their fellow subjects, or rather, to the public interests of a Province however



remotely situated. That they will distinguish between unreasonable expectations of indulgence and urgent representations compelled by necessity, and that they will not suffer an evil to continue which they have it in their power

to remedy, and which, while it lasts is prejudicial to British interests in every sense moral and political, and subservient only to the advantage of a rival power.

(Signed.) GEO. CROOKSHANK,
Chairman of the Committee
of the Legislative Council,

JOHN STRACHAN,

GEO. H. MARKLAND.

(Signed.) JOHN B. ROBINSON,
Chairman of the Com. of Assembly.

ROBERT NICHOL,
ARCHD. McLEAN,
CHRIS. A. HAGERMAN,
CHAS. JONES.
JAMES GORDON.

Extract of a communication from the Montreal Committee of Trade to JAMES STUART, ESQUIRE, dated 8th March, 1823.

My principal object is to solicit your attention to the trade in Teas and East India goods in Upper and Lower Canada, and to the irresistible temptation which existing circumstances hold forth to the illegal introduction of those articles from the United States.

It appears from the letters of Mr. Commissioner Robinson to the Executive of Upper Canada, lately published, that the evils of the contraband trade in Teas had been represented by that gentleman to the President of the Board of trade in London, and in the course of the conversation which took place on the subject, Mr. Robinson described the hardship of the case and the little injury which would arise to the East India Company by relinquishing its monopoly as regards these Provinces.

It is notorious, that Teas and East India Goods are now supplied by contraband Trade from the United States on very low terms, and if the contemplated relaxation were obtained, and their introduction legalised subjecting them to a moderate duty, the demoralising practice of smuggling would be checked and the Provinces enabled, if required, to make ample compensation to the East India Company. Mr Robinson seems of opinion that an application on this subject, urged at such a period of the Session as would give time for explaining the circumstances of the case to the East India Company, would be liberally entertained by Government; and it is therefore hoped that you will take the first opportunity of soliciting the attention of Ministers to this important subject.

Though you may be sufficiently aware of the nature and extent of the grievance, I am directed to transmit to you the enclosed copy of a communication to the Judges by certain members of the late Grand Jury for the information of the Provincial Government, which, referring to the Geographical position, and periodical close of the Navigation of the Canadas, alleges the impossibility of preventing by coercive measures, the illegal introduction from the United States of such portable articles as Teas and silks, which are thus sold in Canada 50 per cent under the cost and charges of similar articles imported from Great Britain. It is to be apprehended that the insular situation of Great Britain, the practicability of her communications at all seasons by land and by water, and other circumstances favorable to the prevention of smuggling, may induce the ministry to think that coercive measures alone would suppress the Canadian contraband trade. It might therefore be expedient on your part to place before them the peculiarities of the position of both Provinces relatively to the United States, while urging the propriety of lessening the temptation to smuggle, by removing the unprofitable monopoly in question.

I am further directed to transmit to you herewith a schedule of the legal importation of Teas for the last nine years, showing how rapidly the importation from Great Britain diminished when the restoration of peace with the United States enabled the smugglers to resume a trade which had been in some degree suspended during the War, and to prove that the diminution has not arisen from an increase of the importation of

Coffee, a column is added to the schedule showing the annual imports of that article. No correct information can be obtained for estimating the gradual diminution of the legal importation of silk and other East India Goods, subject to the same restrictions as Teas, but it may be safely asserted that a great reduction has taken place. When these facts are represented to the East India Company they will not fail to perceive that, without an effort on their part to supply the Canadas with privileged goods upon infinitely lower terms than they can be procured under the present system, the few conscientious individuals who still persevere in the legal trade must inevitably abandon it. Under such circumstances it is conceived, that the Company will be disposed either to send supplies direct to Quebec, or to enter into an arrangement with Government in order that the present trade with the United States may be legalised, an event which would not materially affect the Company's monopoly, while it would prove a great benefit to these Provinces both in a moral and financial point of view.

The annual consumption of Teas in the two Provinces, has been frequently stated at 10 or 12,000 chests, and there is reason to believe that it is not over-rated.

When the Canada trade Act first arrived, its commercial clauses excited alarm in the minds of those engaged in the export trade of the country; but, as it is now believed that we are not confined in our importations from the United States to the articles enumerated in the schedules; as the expected Union of the Provinces promises great increase of agricultural products, facilities in bringing them to the shipping ports, and improvements in their preparation for foreign markets; the restrictions imposed by the Law in question, are rather considered temporary disadvantages, the effects of which this growing Country will gradually overcome. At present therefore the Committee is unwilling to insist upon some defects of the act, and more particularly as an anxious desire is felt at the present crisis, to avoid giving unnecessary trouble to Government.

Schedule of the importations of Tea and Coffee at the Port of Quebec for 9 years, from 1814 to 1822.

Years.	lbs. Hyson Tea.	Pounds of all other sorts of Tea.	Total lbs. Tea.	Pounds of Coffee
1814				
1815	16,178		487,371	168,962
1816	18,285	298,272	314,450	1,269,633
1817	15,778	200,684	218,969	335,441
1818	13,035	239,170	254,248	35,995
1819	9,573	334,923	348,008	50,778
1820	7,259	270,924	280,497	43,091
1821	4,639	159,808	167,067	55,378
1822		162,216	166,865	73,173
			134,379	94,929

*To the Right Honorable the Earl Bathurst one of His Majesty's principal Secretaries
of State &c. &c. &c.*

The memorial of the committee of trade
of Quebec

Humbly Sheweth,

THAT an illicit trade in teas and East India goods has long been carried on from the United States of America, and that it has of late increased to so alarming an extent, as to threaten to supersede the legal importation of those articles.

That the present consumption of teas in the Provinces of Upper and Lower Canada, cannot be estimated at less than 10,000 chests annually, while the legal importation, which has gradually decreased since the termination of the late war with the United States, amounted in the year 1822 to 1,816 chests only. The value of East India goods imported from Great Britain, not being distinguished by the custom-house returns, your Lordship's memorialists have not the means of making a comparative statement of the quantities smuggled into the Canadas, but they beg to represent as matter of notoriety, that the legal importation of those goods has also progressively diminished, and is now reduced to an insignificant amount; and your Lordship's memorialists further beg leave to state, that they have been informed, that a similar illicit traffic is pursued to an equal, or greater extent, in the Provinces of New Brunswick and Nova Scotia.

Your Lordship's memorialists deem it unnecessary to enlarge on the evils which result from this contraband trade to the British ship owner, the

Honorable the East India company, the fair trader, and to the provincial revenue, but request, briefly, to call the attention of his Majesty's Ministers to the positive advantages derived therefrom by the government and inhabitants of the United States. The transport of the teas only, which are annually smuggled into the British Provinces, affording employment to 2,000 tons of American shipping, and the duty upon them yielding to their treasury a sum not less than 90,000*l.* per annum.

While your Lordship's memorialists deem it their bounden duty thus openly to expose the magnitude of the evil, they do not presume to recommend to His Majesty's Ministers any particular remediate enactment, but they beg to state as matter of fact, that the various restrictions heretofore imposed on that trade have proven nearly, if not altogether, nugatory in consequence of the extended line of frontier between the two Countries; and it is the opinion of your memorialists that those restrictions must continue ineffectual while this illicit traffic holds out such strong temptation.

It does not appear to your Lordship's memorialists that the evil will admit of many remedies and they beg to state, for the information of his Majesty's Ministers, those which have suggested themselves.

The most efficient remedies, in the opinion of your Lordship's memorialists, and those most consonant to British feelings, would be found in an arrangement by which the Honorable the East India company would undertake to supply

these Colonies with teas and East India goods, or by which a direct trade with China and the East Indies would be thrown open to individual adventurers.

In the event of the Honorable Company agreeing to carry on a trade themselves, they should be bound to import a quantity of teas and East India goods, specified and ascertained to be fully equal to the consumption, to be sold by the company's agents at public Auction at stated periods, and in such quantities as to meet the demand.

Your memorialists confidently hope, that when the honorable company are made aware of the low ebb of the present legal trade, and that under the existing system, it may soon be expected to cease altogether, they will readily enter into an arrangement which would secure to the British trader and ship owner, not only the supply of the North American Colonies, but of a great part of the United States adjoining thereto.

Should, however, such an arrangement, with the Honorable the East India Company, be found impracticable, your Lordship's memorialists beg leave to suggest the legalising the importation of teas and East India goods by sea and inland navigation, as the only alternative to protect the fair trader and to secure to these Provinces a revenue of considerable amount.

Your memorialists therefore humbly pray, that your Lordship may be pleased to take the premises into consideration, and adopt such measures therein as to your Lordship may appear meet. And your memorialists as in duty bound will ever pray.

For the Committee of trade,

(Signed.) J. STEWART,

CHAIRMAN.

Quebec, 24th April, 1823.

No. 1. TABLE shewing the annual importation of Teas into Upper Canada from the year 1807 to 1811 inclusive, distinguishing the quantity imported from the Province of Lower Canada from that imported from the United States*, in so far as it hath been reported to the Inspector General of Public Accounts, with a statement of duties paid to the Province of Upper Canada.

Pounds of Tea imported from Lower Canada										From United States.			Grand Total.	Duty on Tea from States.	Total Duty.
Years.	lbs. Bohea.	Hysen Skin Souchong. &c. &c.	lbs. Hysen	Total lbs.	Amount of duty.		lbs. Bohea.	H. Skin Souchong. &c. &c.	lbs. Hysen.	Total.					
1807	550 3-4	17,945	194	18,689 3-4	308	19 5 1-2	5,203	3,450	2,339	10,632	29,321 3-4	153	6 8	461 17 1 1-2	
1808	691	22,562	605	23,858	400	11 3	1,690	4,867	1,424	12,581	36,439	504	2 8	604 14 4	
1809	2320	31,017	2836	39,203	557	13 8	3,436	52,578	2,372	28,386	67,589	461 4	8 8	1,118 18 4	
1810	914	45,555	355	46,854	775	19 10	2,482	12,385	2,511	17,378	64,932	249	17 6	1,465 17 4	
1811*	886	8,819	868	10,573	177	14 8	1,759	28,289		30,048	40,621	485	2 10	662 17 6	
	5391 3-4	128,928	4858	139,177 3-4	1200	10 3 1-2	14,570	76,209	8,246	99,025	238,202 3-4	1,593	14 4	3,914 4 7 1-2	
Avgc 5 years.	1078 1-4	25,785 1-2	2371 1-2	27,839	164	2 0 3-4	2,914	15,242	1,649	19,805	47,640 1-5	312	15 0	£ 782 17 0	

* This year an order was sent to the several Custom-Houses directing the Collectors not to admit teas from the United States to entry, in consequence of which, smuggling commenced, and great quantities were brought into the Province which paid no duty.

No. 2. TABLE shewing the quantity of Teas imported into Upper Canada from the years 1812 to 1817 inclusive, with a statement of duties accounted for thereon to that Province by Lower Canada.

	From Lower Canada.			Total.	Duties paid.		
	Bohea.	Hyson Skin.	Hyson.				
1812	"	21,911	2,413	24,324	425	10	2
1813	"	45,586	2,053	47,639	810	1	10
1814	280	105,213	4,711	110,204	1,870	6	6
1815	"	161,239	8,500	169,739	2,899	16	4
1816	"	135,919	8,256	144,175	2,471	14	4
1817	"	111,283	5,743	117,026	1,997	5	10
Total.	280	581,151	31,676	612,107	10,474	15	0
Average 6 years.	46	96,858	5,279	102,184	£ 1745	16	0

No. 3. Comparative statement of teas imported into Upper and Lower Canada for the years 1814, to 1817, being the last year Teas imported from Lower Canada were reported at Coteau du Lac

	From Lower Canada.	Into Lower Canada from England.
1814	110,204	487,371
1815	169,739	314,450
1816	144,175	218,969
1817	117,026	254,268
	541,144	1,275,058
Average 4 years.	135,286	318,764

Upper Canada
accounted for

Duties paid.

425	10	2
810	1	10
1,870	6	6
2,899	16	4
2,471	14	4
1,997	5	10
0,474	15	0
1745	16	0

and Lower Ca-
acted from Lower

Lower Canada
m England.

487,371
314,450
218,969
254,268

1,275,058

318,764

No. 4. TABLE shewing the prices of Hyson Skin Teas when sold at the Company's sales in London, and in Lower Canada, and New York.

	In London.	Lower Canada.	New York.
Hyson Skin.	3s. 4d. Sterling, Average of 10 years 3s. 2½d.	4s. 4d.	2s. 9d.
Duties drawn back on exportation by Sea.			11d. 1s. 10d.

N. B. Hyson Skin Tea is at this time retailed at Niagara for 3s. 4d. Sterling per pound, while the wholesale price in Lower Canada is about 4s. 8d. Sterling per pound.